

系列：會計學系

科目：中級會計學

考試日期：3 月 8 日(星期日) 第 1 節

本試題共五大題，4 頁

一、選擇題 (36%)

1. 甲公司發行一面值\$400,000，十年期之公司債，若該公司債是以溢價發行，則：

- (A) 債券發行時之市場利率高於票面利率。
- (B) 債券發行時之市場利率低於票面利率。
- (C) 債券發行時之市場利率等於票面利率。
- (D) 發行時之市場利率與票面利率無關。

2. 若採有效利息法攤銷應付公司債之折價，下列敘述何者正確：

- (A) 折價攤銷數使得每一期利息費用將逐期減少
- (B) 折價攤銷數使得每一期利息費用將維持不變
- (C) 折價攤銷數逐期遞減
- (D) 折價攤銷數逐期遞增

3. Lynch Printing Company determines that a printing press used in its operations has suffered an impairment in value because of technological changes. An entry to record the impairment should

- a. recognize extra depreciation expense for the period.
- b. include a credit to the equipment accumulated depreciation account.
- c. include a credit to the equipment account.
- d. not be made if the equipment is still being used.

4. The preemptive right of an ordinary shareholder is the right to

- a. share proportionately in corporate assets upon liquidation.
- b. share proportionately in any new issues of stock of the same class.
- c. receive cash dividends before they are distributed to preference shareholders.
- d. exclude preference shareholders from voting rights.

5. Categories of equity include all of the following except

- a. Non-controlling interest.
- b. Accumulated other comprehensive income.
- c. Liquidating dividends.
- d. Treasury shares.

6. 下列那一個情況，企業才可能將商譽入帳？

- (A) 當商譽能合理的估計時
- (B) 當公司有超額的獲利能力
- (C) 當公司併購另一家公司時
- (D) 當公司申請專利權時

系別：會計學系

科目：中級會計學

考試日期：3 月 8 日(星期日) 第 1 節

本試題共五大題，4 頁

7. 關於觀念架構之敘述何者正確？

- (A) 係針對特定衡量所公布之準則
- (B) 係屬國際財務報導準則之一部分
- (C) 係針對特定揭露議題所公布之準則
- (D) 當「觀念架構」與現有國際財務報導準則發生衝突時，應以國際財務報導準則為準

8. What is the objective of general-purpose financial reporting?

- a. to provide financial information about the reporting entity that is useful to present and potential equity investors, lenders, and other creditors in making decisions in their capacity as capital providers.
- b. to provide companies with the option to select information that favors one set of interested parties over another.
- c. to provide users with financial information that implies total freedom from error.
- d. to provide a metric for financial information used to determine when the boundary between two or more entities should be disregarded and the entities considered to be a licensing arrangement.

9. In the conceptual framework for financial reporting, what provides “the why”—the purpose of accounting?

- a. Recognition, measurement, and disclosure concepts such as assumptions, principles, and constraints
- b. Qualitative characteristics of accounting information
- c. Elements of financial statements
- d. Objective of financial reporting

10. 下列何項支出應報導於財務狀況表之「無形資產」？

- (A) 訓練會計人員操作與使用會計資訊系統
- (B) 公司發展網站作為刊登與促銷公司之產品
- (C) 發展一項生產技術，惟目前技術尚未達到可行性
- (D) 購買客戶名單，預期名單資訊可提供 3 年效益

系別：會計學系

科目：中級會計學

考試日期：3 月 8 日(星期日) 第 1 節

本試題共五大題，4 頁

11. 下列關於財務資訊品質特性之敘述何者不正確？

- (A) 財務資訊同時具備攸關性與忠實表述兩項基本品質特性後，即為有用的財務資訊
- (B) 財務資訊具有之強化性品質特性愈多愈高愈好，即使財務資訊不具備攸關性與忠實表述兩項基本品質特性也無妨，可以藉由較多或較高之強化性品質特性，以使資訊有用
- (C) 可比性、可驗證性、時效性與可了解性，為可進一步強化財務資訊有用性的四項強化性品質特性
- (D) 強化性品質特性可幫助決定在兩種同等攸關且忠實表述的方法中，應採用何者來描述某一經濟現象

12. 發行股票換取專利權，在現金流量表中應表達為：

- A. 投資活動之現金流出
- B. 理財活動之現金流入
- C. 不影響現金流量之重大投資及籌資活動
- D. 不必揭露

二、State the accounting assumption, principle, qualitative characteristic, or constraint that is most applicable in the following cases. (16%)

1. All payments less than €25 are expensed as incurred.
2. The company employs the same inventory valuation method from period to period.
3. The cost of material and labor for producing a product are carried into the future if the revenue from the product will be recognized in the future.
4. Ability to add 1985 dollar amounts to 2020 dollar amounts without any adjustment.
5. The company president's salary is charged to expense each year.
6. Financial statements are prepared each year.
7. A trade-off is made between sufficient detail and sufficient condensation when preparing financial reports.
8. Personal transactions of the proprietor are distinguished from business transactions.

三、甲公司於 X1 年 1 月 1 日向 A 銀行借款\$10,000,000，利率固定為 8%，每年底付息一次，該借款於 X5 年底到期。甲公司計算該借款之原始有效利率為 8%。甲公司因營運情況不佳，財務出現困難，因此向 A 銀行申請債務協商。A 銀行於 X4 年 1 月 1 日同意將未來每年之借款利息由原先之\$800,000 降為\$400,000，到期日延至 X7 年底，到期本金只要清償\$8,000,000。甲公司支付 A 銀行協商手續費\$20,000 (符合 IFRS9 合約修改所發生之成本之定義)。假定甲公司在 X4 年 1 月 1 日借款之市場利率為 12%。試完成甲公司 X4 年與 X5 年有關之分錄。(12%)

系別：會計學系

科目：中級會計學

考試日期：3 月 8 日(星期日) 第 1 節

本試題共五大題，4 頁

四、TKU Company owns land that it purchased at a cost of £600,000 in 2019. The company chooses to use revaluation accounting to account for the land. The land's value fluctuates as follows (all amounts as of December 31): 2019, £675,000; 2020, £540,000; 2021, £580,000; and 2022, £615,000. (12%)

Instructions

Prepare the journal entries to record the revaluation of the land in each year.

五、甲音樂公司於 X1 年 10 月 1 日收取款項 \$20,000 後運送 200 張唱片予乙唱片行，並移轉對該批唱片之控制予乙唱片行。該批唱片每張售價為 \$100，每張成本為 \$70。合約規定乙唱片行 3 個月內享有退貨權，但退貨最多不得超過 25 張。至 12 月 31 日退貨權屆滿日，乙唱片行實際共退貨 20 張，甲音樂公司同日退款乙唱片行 \$2,000。於以下獨立狀況中，試作甲音樂公司於 X1 年關於該批唱片銷售應作之分錄。假定甲音樂公司對存貨採用永續盤存制。(24%)

- (1) 該批唱片之退貨比例無法合理估計。
- (2) 該批唱片之退貨比例可合理估計為 10%，即預期退貨 20 張。